IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.07.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.23710 to 23712 of 2016
and
W.M.P.Nos.20315 to 20317 of 2016

Sriram Electronics,
Represented by its Partner,
D.Lakshmanan,
26, Mugamathiar Street,
Panruti. .. Petitioner in all W.Ps

Vs

The Commercial Tax Officer,
Panruti Town,
Panruti. .. Respondent in all W.Ps.

Prayer in W.P.No.23710 of 2016: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the respondent herein in TIN:33274481440/2011-12 dated 28.03.2016, quash the same.

Prayer in W.P.No.23711 of 2016: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the respondent herein in TIN:33274481440/2012-13 dated 28.03.2016, quash the same.

Prayer in W.P.No.23710 of 2016: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the respondent herein in TIN:33274481440/2013-14 dated 28.03.2016, quash the same.

For Petitioner
in all W.Ps. : Mr.N.Inbarajan

For Respondent
in all W.Ps. : Mr.S.Kanmani Annamalai
Additional Government Pleader (Taxes)

COMMON ORDER

Heard Mr.N.Inbarajan, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes) appearing for the respondent and with their consent, these Writ Petitions were taken up for final disposal.

2.The petitioner who is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax, 2006 (TNVAT Act) has challenged the orders of assessment for the years 2011-12, 2012-13 and 2013-14 on various grounds and primarily on the ground that identical orders for the earlier years 2009-10 and 2010-11 were put to challenge before this Court in W.P.Nos.16606 and 16607 of 2015 which were allowed. In fact the orders of assessment which were impugned in those writ petitions were also pursuant to the inspection which was conducted in the place of business of the petitioner by the Enforcement Wing on 10.10.2014. The said writ petitions were allowed by order dated 11.06.2015 setting aside the impugned assessment orders with further direction to the Assessing Officer to provide the copies of the invoices to the petitioner for the relevant assessment years within a period of two months from the date of receipt of a copy of the order and after getting those details, the petitioner was directed to submit a reply within a period of four weeks thereafter. Since the impugned orders in these writ petitions are for the subsequent assessment years, the decision rendered in the earlier writ petitions would be squarely applicable to the case on hand.

3.Accordingly, following the earlier order passed in W.P.Nos.16606 and 16607 of 2015, these writ petitions are allowed and the impugned orders are set aside and the respondent is directed to furnish the copies of the relevant invoices for the concerned assessment years within a period of two months from the date of receipt of a copy of this order. On receipt of the same, the petitioner is directed to submit their objections within a period of four weeks thereafter and on receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and proceed to complete the assessment in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

/TRUE COPY/
Sub-Assistant Registrar

cse

To

The Commercial Tax Officer,
Panruti Town,
Panruti.
+ 1 CC to Mr.N.Inbarajan, Advocate SR NO 38853

+ 1 CC to Spl. Government Pleader[Taxes] SR NO 38731

W.P.Nos.23710 to 23712
of 2016
and
W.M.P.Nos.20315 to 20317 of 2016

RK[CO]
MS/